

# Teaching High School Business and Accounting Classes

*What College Students Tell Us  
About Gearing Up Your Grads*



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## *What College Students Tell Us About Gearing Up Your Grads*

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## Executive Summary

The MACPA Student Survey was created as a directive from The Michigan Association of Certified Public Accountants' Educators Task Force, which participates in an annual conference for Michigan educators. The survey instrument was administered in the Fall of 2003, both electronically and in hard copy form, to Michigan college students to ascertain information regarding their preparedness for their college accounting coursework.

Of the 233 responses received, 38 were received electronically while the hard copy survey yielded 195 responses.

Data from the survey suggests students would have felt more prepared for the college coursework if they had learned practical math and specific accounting skills. As only 66 of the respondents took an accounting course in high school, this is certainly affecting responses regarding accounting skills. Another way this can be addressed is by integrating accounting and analytical thinking coursework into business class curricula. Certainly, this has been the focus of introducing high school teachers the CPA Information Pack, created by the American Institute of Certified Public Accountants.

Importantly, this document and/or its component data should be shared with high school teachers to provide them with guidance on enhancing their instruction to students interested in an accounting career. To that end, The Michigan Association of Certified Public Accountants will provide this information to high school teachers at events, through print and electronic communications vehicles and on its web site.

## Introduction

This MACPA student survey is comprised of 12 questions designed to yield information on the specific skills needed to succeed in college accounting coursework. Moreover, survey results were to be used to help guide high school teachers in those areas of instruction where enhancement was suggested to ensure students who attended their classes in high school succeed in their college accounting coursework.

The idea of conducting a college student survey was conceived at a 2003 Educators Task Force meeting, attended by Richard Berschback, Buck Dillon, Melissa Force, Doug Pfister, LaVonda Ramey and Ray Slager, all college accounting educators, and staff from The Michigan Association of Certified Public Accountants (MACPA).

MACPA staff accepted the directive developed at the meeting to conduct the survey. Staff developed the survey instrument and executed it both in electronic and print formats.

Students were encouraged to take the survey through an e-mailed message that contained a link to Zoomerang, a commercial site to which the MACPA subscribes for survey creation and reports. In addition, the hard-copy surveys were provided to college accounting professors via U.S. mail, and students were asked to take the survey during class-time. College educators collected the surveys and returned them to the MACPA via U.S. mail.

MACPA staff compiled the results of both survey instruments. It is important to note that although 233 survey responses were received by the MACPA, not all responders answered every question on the survey.

# The MACPA Educators Task Force

The MACPA Educators Task Force is composed of both members and non-members of the MACPA. All task force members, however, are educators at Michigan colleges and universities. The following is a roster of these members.

## Leadership

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## MACPA Student Survey

1. Did you take any business classes in high school?

Yes \_\_\_\_\_ No \_\_\_\_\_

2. Did you take any high school accounting classes?

Yes \_\_\_\_\_ No \_\_\_\_\_

3. If so, do you feel your high school classes gave you the necessary skills/knowledge for success in your college accounting courses?

Yes \_\_\_\_\_ No \_\_\_\_\_

4. What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

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5. What skills do you wish you had developed more in high school that would have better prepared you for college accounting classes?

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6. Have you observed any skills your classmates are lacking in your college accounting classes that you feel they should have learned in high school in order to be better prepared for college accounting assignments?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please list skills below:

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7. What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes?

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8. Did you graduate from a public or private high school?

Public \_\_\_\_\_ Private \_\_\_\_\_

9. What size high school did you graduate from?

\_\_\_\_\_ Class A

\_\_\_\_\_ Class B

\_\_\_\_\_ Class C

\_\_\_\_\_ Other

10. What is your ethnic background?

\_\_\_\_\_ White/Caucasion

\_\_\_\_\_ Hispanic/Latino

\_\_\_\_\_ African American

\_\_\_\_\_ American Indian

\_\_\_\_\_ Mideastern

\_\_\_\_\_ Other

11. What is your gender? \_\_\_\_\_ Male \_\_\_\_\_ Female

12. Are you a MACPA student member? \_\_\_\_\_ Yes \_\_\_\_\_ No

If no, would you like information about becoming a student member?

\_\_\_\_\_ Yes \_\_\_\_\_ No If yes, fill out contact information below:

Name \_\_\_\_\_ E-mail address \_\_\_\_\_

Phone \_\_\_\_\_ School \_\_\_\_\_

# MACPA Student Survey

## Summary of Results

Pages 9-21 show the results of the Student Survey conducted by the MACPA in Fall 2003. There were 233 responses, although all participants did not answer all of the questions. MACPA thanks to educators Rick Berschback from Walsh College, Buck Dillon from Oakland University, Melissa Force from Walsh College, Doug Pfister from Lansing Community College and Ray Slager from Calvin College for administering this survey to their students.

1. Did you take any business classes in high school?  
Yes: **102**      No: **131**
  
2. Did you take any high school accounting classes?  
Yes: **66**      No: **144**
  
3. If so, did you feel your high school classes gave you the necessary skills/knowledge for success in your college accounting classes?  
Yes: **60**      No: **55**
  
4. What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?
  - a. Accounting: **56**
  - b. More specifics on accounting: **44**
  - c. Accounting Principles: **17**
  - d. Budget: **17**
  - e. Basic Business: **14**
  - f. Economics: **10**
  - g. Was well prepared: **7**
  - h. School did not offer accounting: **6**
  - i. How to study: **5**
  - j. English: **2**
  - k. Math: **2**

### Comments to question # 4

What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

1. Accounting in general.
2. Fixed & variable costing. All accounting principles.
3. A business or intro to accounting class.
4. More specific examples
5. Accounting
6. Any of the accounting classes that were offered
7. More budget related things
8. Budgeting
9. Economics, accounting

Continued: What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

10. Getting up on time on my own. Mastering more accounting basics. Taking an Econ course.
11. Accounting
12. High school accounting classes
13. Budgets, balance sheets, definitions
14. Budgeting
15. We dealt more with the business accounting & worked with ledgers and like. Whereas here we deal more with budgets & such.
16. Intro to Accounting
17. Budget Spreadsheets
18. Perhaps an introductory accounting class
19. More Math skills with charts and budgets
20. I feel that economics would have helped
21. Maybe a little more about econ
22. Less time spent on format, more on how to treat various types to budgets
23. I probably would have been more prepared if I had taken an accounting class.
24. Just basic business information
25. Balance sheet, income statement, retained earnings, etc
26. Balance sheets NVP – Everything
27. Cash flow – general business stuff like balancing a balance sheet
28. I regret not taking accounting in High School. They could probably teach you the terms and relate them to real life situations.
29. We had one accounting class in high school, but I did not take it. I did not think I would take it in college.
30. Basic accounting skills
31. Basic accounting so it would be somewhat familiar in college
32. Just a basic accounting class so that I had some background
33. Any basic accounting classes – this is very important because it seems like we just jump right into a high level class of accounting
34. Cost analysis, rate of returns
35. I feel that I understand the material without having taken any previous classes
36. If economics included some accounting aspects
37. More accounting concepts
38. Business, finances ,MS Excel
39. More than just bookkeeping
40. Accounting, spreadsheets
41. I wish our school offered business classes. Even just general classes.
42. Any accounting topic, since I didn't take it in high school. It seems like people who took it in high school do far better in college.
43. In high school we learned mostly financial accounting. It would have been beneficial to learn both financial and managerial practice.
44. Budgeting, principles, recording
45. Management Accounting
46. The basic fundamentals
47. A business class in general
48. Different cost systems and how to calculate accrual
49. Working with spreadsheets
50. Activity based costing
51. An introductory class to accounting
52. Budgeting
53. Net present value and depreciation

Continued: What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

54. Just accounting in general since I did not take any courses in high school.
55. None, I feel I was prepared fine with no specific business/accounting classes
56. Intro to accounting – simple topics like balance sheets, etc.
57. Probably more about compound interest and NPV
58. Tax rates, overhead costs
59. More focus on tax, interest rates – We had plenty of ethics discussions
60. Budgets. Tax rates. NPV
61. Excel, basic financial matters (i.e....balancing a checkbook, etc.)
62. Other aspects than balance sheets, income statements, etc. Because that is what the entire focus was. (i.e. taxes, merchandise, (interest?))
63. Cost accounting
64. My high school did not offer any accounting classes. I would have taken it if they had.
65. Accounting, economics (had class but wasn't very beneficial/poorly taught) and finance.
66. Present and future value
67. Basic terminology and what it entails
68. I think it would be helpful to not only learn simple debit and credits, but also what GAAP is what APB opinions are and more accounting principle and GAAP procedures
69. Business in general. There were no business courses offered at my high school
70. Plant, property, and equipment, depreciation methods, equity, common stock
71. Intro Accounting course
72. Accounting
73. I think that if I had taken and classes in high school the basic accounting principles being drilled would have helped
74. Basic financial statements analysis and basic stock analysis
75. Less about general ledgers and more about principles.
76. Accounting
77. I wish I would have taken accounting classes.
78. General financial knowledge about investing, mortgages, taxes, etc.
79. Auditing and management Accounting
80. Wish my high school would've offered more accounting classes.
81. Went to school in Sandusky Ohio. Correcting and adjusting entries.
82. I would have liked the opportunity of learning about the career opportunities.
83. I wish I would have learned the basics of accounting.
84. Business
85. I wish that my Accounting courses would have better explained their concepts of accounting and focus less on journal entries. This would have helped me more.
86. More conceptual instead of just the bookkeeping aspect.
87. Statements of cash flow.
88. Accounting and business, but my career goals were different at the time. High schools should DEFINITELY have an accounting course.
89. Only an economics class was offered. I would have taken other business classes if they were offered.
90. An accounting course
91. Basic accounting principles – debit/credit, assets, liabilities & SE
92. Just an overview of accounting procedures, the types of careers that accountants have.
93. Preparing balance sheet & income statements
94. More financial statement work.

Continued: What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

95. Different statements i.e. statement of cash flow
96. Cash flows.
97. I wish my classes would have focused more on real world problems, such as problems in business instead of abstract, straight out of the textbook problems.
98. Statement of cash flows.
99. Accounting and economics
100. Learning was sufficient. However, time between high school and this class made it more difficult.
101. Accounting
102. Basic accounting
103. Accounting classes
104. Basic accounting
105. Business accounting, financial accounting, economics
106. Study skills
107. It's been quite awhile since I've been in high school.
108. Accounting in general
109. Basic accounting class; basic business class
110. I graduated from high school located in Russia.
111. Time management and group work
112. Accounting, statistics, finance, locating books in the library
  - a. (doing research)
113. Computer skills
114. Corporations, the stock market, cash flow v. accrual income
115. At least one accounting class so I would know what it was.
116. Wish I would have taken the accounting classes.
117. Not for profit accounting and computerized accounting
118. Reviewing actual statements, learning computer accounting software and economics.
119. Business combinations, communications
120. I wish we went into detail concerning earnings per share and to ratios. Statement of cash flow should also have been included.
121. Logic/reasoning
122. Financial statements and taxes.
123. An accounting class or business class
124. Accounting and/or general business classes as a requirement for graduation. Classes for almost every other college major are required but no bus/accounting classes are required.
125. More managerial accounting instead of basically spread sheet accounting.
126. Balance sheets and methods of accounting, instead of just vanilla accounting.
127. Master budget; basic accounting principles
128. Balance sheets
129. The basics at least – assets, liabilities, manufacturing vs. production, pricing strategies.
130. Any accounting class would have been nice.
131. Not really having problems with accounting.
132. The basic assets-liabilities + equity and the explanation behind the equation would have helped a lot.
133. Basic accounting class. I don't believe it was offered.
134. Any basic business classes. My high school didn't offer any.
135. Basic budgeting stuff
136. Balance sheets

Continued: What topics do you wish you would have learned more about in high school that would have better prepared you for your college accounting classes?

137. More with budgets
138. General accounting class
139. Assets, flexible budgets, cash flow, etc.
140. Accounting, business
141. More about the two accounting principles with less of the bookkeeping.
142. Managerial accounting ideas
143. Balance sheets and explanation of variables within.
144. More managerial accounting concepts.
145. My high school didn't offer accounting classes.
146. Economics, intro to accounting, management class
147. Balance sheets & income statements
148. Activity based costing
149. Business management, managerial accounting
150. Anything would have been better than nothing.
151. A basic math class. I haven't had math for 3 years and that would be helpful.
152. Business; managerial accounting
153. Budget statements
154. Less financial statement things and more budgeting, PV situations, etc.
155. Check homework so it makes them do it.
156. Credits and debits
157. More formulas, less debits and credits
158. Didn't take any so not well prepared
159. Budgeting concepts and current concepts
160. Budgeting; balance sheets
161. I wish I would have taken accounting in high school, but I was convinced I was going to be a bio major.
162. Accounting and basic understanding of business and economic structure.
163. Econ; accounting
164. Investments; stock market
165. Budgeting, variances
166. Real life situations; budgets
167. Managerial accounting
168. Basic budgeting. More on interest.

5. What skills do you wish you had developed more in high school that would have better prepared you for college accounting classes?

- a. Math: **27**
- b. General Accounting: **41**
- c. Study habits: **17**
- d. Analytical: **13**
- e. Well prepared: **12**
- f. Spreadsheets: **6**
- g. Business: **6**
- h. Not Applicable: **6**
- i. English: **4**
- j. Economics: **2**
- k. Budgets: **2**
- l. Bookkeeping: **2**

### Comments to question #5

What skills do you wish you had developed more in high school that would have better prepared you for college accounting classes?

1. Math
2. Spreadsheets (Excel) and related computer software
3. Math
4. Accounting, econ, business, stats maybe.
5. Working with balance sheets & master budgets.
6. Have not been doing practical examples.
7. Economics
8. My math skills
9. More business classes also introduction
10. General accounting practices
11. Taking accounting classes. Be very specific
12. Math
13. Good calculation or mathematically skilled
14. Principles used in accountings
15. Capital budgeting, master budgeting, accounting terms
16. More business terminology classes
17. I don't feel under-prepared
18. Learning to personally budget my own money
19. None, I had a great accounting class
20. Calculator usage
21. I feel I was fairly prepared
22. Maybe more application skills
23. The basic knowledge of how interest rates and balance sheets work. Income statements etc.
24. I just wish I would have taken an accounting class. Our school was really small.
25. Just the knowledge of how to do accounting
26. Basic accounting so it would be somewhat familiar in college
27. Algebra
28. None – I took through Calculus in high school, but I think people who have taken a lot of math understand it better.
29. Can't think of any in particular
30. General math/algebra skills
31. Understanding accounting concepts
32. An accounting class, my math skills
33. The basic principles. How to work with balance sheets and how to allocate costs. Stuff like that
34. More accounting principles – dealing with accounting computations
35. Retaining the knowledge is always the hardest. But again I wish I had been given more instruction on managerial work.
36. Principles of accounting.
37. More practice, study skills
38. Study Skills
39. Learning how to work with basic accounting concepts, especially balance sheets
40. Problem solving
41. Adding, subtracting
42. More knowledge of taxes and depreciation.
43. Work with excel and working with tables
44. Learning General info (terms and some equations)

Continued: What skills do you wish you had developed more in high school that would have better prepared you for college accounting classes?

45. Just more basic accounting
46. We mainly learned general bookkeeping. I would have liked to learn more about equations.
47. Analyzing the concepts not memorizing
48. I needed to learn how to study. For me it was always about memorizing, not actually understanding the concepts.
49. Present and future value
50. PV FV
51. Organization skills – just do more of
52. Some earning per share and weighted averages
53. Better writing and communication skills
54. Bookkeeping skills
55. Realizing the understanding of why accounting goes on instead of just memorization
56. Accounting skills
57. Discipline
58. More analytical skills, be exposed to current business changes/practices
59. Auditing and management Accounting
60. Needed more problem-solving exercises
61. Basic breakdown of story problems essential for interpreting accounting information.
62. I would have liked to develop more analytical skills to prepare me for college.
63. Concepts of accounting and focus less on journal entries.
64. Learning how to teach myself things instead of being fed the info to memorize.
65. Economics and interest calculation (present value of dollars, etc.)
66. More excel
67. Analytic business skills
68. Better study skills & time management
69. Knowing the concept behind the accounting process.
70. To be more familiar with excel.
71. The basics of accounting.
72. Better conceptual and analytical skills.
73. I wish I would have just taken an accounting class, but at the time I did not even think of it as a possible career.
74. I developed the skills I needed.
75. Formatting financial statements
76. Math
77. Basic accounting skills
78. Studying
79. Basic accounting
80. Mathematics
81. Mathematic problem solving
82. Organization
83. Analysis of given information
84. Math, business course
85. Public speaking, business etiquette
86. Computer usage; excel, word, lotus
87. Algebra skills
88. Debits, credit and retained earnings. I had a very difficult time understanding the concepts.

Continued: What skills do you wish you had developed more in high school that would have better prepared you for college accounting classes?

89. More general business & law.
  90. Writing, grammar and research understanding
  91. Research, and computer
  92. More math classes to sharpen my problem solving skills.
  93. Better study habits
  94. Organizational skills
  95. Better listening skills, paying more attention and comprehending what the speaker is saying.
  96. Time management, study habits, accounting skills, basic math.
  97. Study habits
  98. Math
  99. Problem solving
  100. Understanding idiotic jargon that is associated with accounting.
  101. Any accounting class – budgeting maybe.
  102. Finance classes
  103. Being able to look at and understand numbers from an accounting view
  104. Understanding of general accounting principles
  105. Problem solving
  106. Math skills, problem solving
  107. A stronger understanding of accrual accounting and cash flow analysis.
  108. The basic concepts of accounting.
  109. Study skills
  110. Math
  111. Study skills, better algebra skills
  112. I suppose just basic math skills.
  113. Better organizational skills.
  114. Nothing much
  115. Study skills
  116. Balance sheets & other financial statements
    - a. further/more in depth than just debits and credits.
  117. Critical thinking
  118. More hands on practice
  119. Study skills
  120. I needed to take a math class
  121. Basic accounting practice and terminology
  122. Accounting
  123. Naturally realizing how things work; analyzing
  124. Budgeting
6. Have you observed any skills your classmates are lacking in your college accounting classes that you feel they should have learned in high school in order to be better prepared for college accounting assignments?  
(individual responses follow at the end of this document):
- a. General Accounting: 18
  - b. Math: 15
  - c. Analytical: 4
  - d. English/reading: 3
  - e. Study habits/organizational skills: 3
  - f. Business: 2
  - g. Computer: 2

### Comments to question #6

Have you observed any skills your classmates are lacking in your college accounting classes that you feel they should have learned in high school in order to be better prepared for college accounting assignment? If yes, please list skills below:

1. Accounting
2. Algebra & related mathematics
3. Basic math
4. Basic high school accounting. Balance sheet.
5. Basic Math/Algebra skills
6. Mental Math
7. Simple accounting principles like : assets, liabilities plus owner equity
8. Algebra
9. Greater detail of material
10. Math skills
11. Just word problem skills
12. Basic algebra
13. Just basic math and having assets be equal to liabilities and owners equity
14. General Principles in dealing w balance sheet equations.
15. Basis balance sheet and Income state work
16. General accounting concepts
17. Reading
18. Basic knowledge of the accounting principles.
19. General business knowledge
20. Organization – lots of people know how to do the math but how they organize/present affects the answers
21. General bookkeeping concepts. Debit/credit
22. Analyzing the concepts not memorizing
23. I think a lot of people memorize and regurgitate rather than applying concepts
24. Listening and understanding/learning concepts while in class. Poor math/algebraic manipulations.
25. General journal and adjusting ethics
26. Basic math
27. First level accounting debits/credits were easy for me , but some students struggle.
28. Be patient. Accounting assignments take a lot of time to complete. Put in the necessary time.
29. Some people need study skills.
30. Open to the business world more – through newspaper assignments etc.
31. Dedication, Format of work.
32. High school accounting was more of a bookkeeping function. I learned most of my accounting skills in college.
33. Problems that involve basic algebra instead of knowledge of accounting. Seems like they should be easy since everyone has taken many years of math by now but some still struggle.
34. Journal entries, formation of basic financial statements.
35. Analytical
36. Writing skills, public speaking
37. Computer skills – lotus, excel, word
38. Computer skills, research skills and citing work

Continued: Have you observed any skills your classmates are lacking in your college accounting classes that you feel they should have learned in high school in order to be better prepared for college accounting assignment? If yes, please list skills below:

39. Research, writing, interpersonal communications (verbal) (oral)
  40. Students sometimes do not understand what the difference between a debit or credit is and people don't know what an Income Statement, balance sheet or a statement of cash flow is.
  41. Ability to work independently.
  42. Basic math
  43. Math
  44. Understanding basic accounting ideas to build on for further application.
  45. Just general study/work ethic skills.
  46. Basic math and algebra; looking at graphs
  47. Mathematics; work ethic
  48. Math skills, problem solving
  49. Algebra skills; critical analysis skills
  50. Understanding financial statements.
  51. Financial reporting
  52. Order of operations, organizational skills
  53. Study skills; responsibility
  54. Debits/credits
  55. Attention to detail, methods of checking answers to make sure they are right.
7. What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes? (individual responses follow at the end of this document):
- a. General accounting: **27**
  - b. Hands-on/applications: **15**
  - c. Analytical: **14**
  - d. More business: **13**
  - e. Study skills/demand more of students: **12**
  - f. More specifics: **11**
  - g. Big picture/overall view: **10**
  - h. Better teaching methods: **8**
  - i. More college level information: **8**
  - j. Business vocabulary: **6**
  - k. Math: **4**
  - l. Excel: **3**

### **Comments to question #7**

What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes?

1. Field trips to local businesses.
2. Teach better
3. Think big picture
4. Teach a broad, basic understanding.
5. Work with the major terminology of accounting.
6. Step by step introduction to each topic.
7. Do more practical examples in class.
8. Hands on work & apply it to the real thing.

Continued: What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes?

9. Give an overview of all topics
10. Think the long-term education, past college
11. Offer more business classes
12. Advise accounting classes
13. Teach more business and make it compulsory for students
14. Know some accounting terms & concepts
15. Increase business vocabulary
16. Focus on import topics like: how accounting is used in every day issues
17. Teach debits and credits
18. Teach them the basics of algebra
19. The terms used and learned in general business were not enough. More terms that are associated with accounting would have helped.
20. More business based stuff and a basic accounting class
21. Teach them the terms and allow them to put together balance sheets and income statements
22. Be well-rounded in the information you provide
23. Repetition as practice, to get the basics down.
24. Encourage accounting for students who know they want to take business
25. Go through the different methods for accounting – absorption, contribution, etc.
26. Cover topics that are more common in beginning college courses.
27. Use a lot of spreadsheets and real-world examples in teaching
28. Make the students think harder in accounting classes
29. Do more of both types of accounting
30. Practical skills/Bookkeeping
31. Go to a college class and watch what they are teaching.
32. Familiarize students with terms and concepts
33. Keep up the good work
34. Do more than superficial basic accounting
35. Offer more extensive accounting courses.
36. Teach people more about the common sense involved in business
37. More with Microsoft Excel
38. Talk to some colleges to see what they teach and build up to that.
39. Be tough now because it only gets tougher.
40. Cover fewer topics more thoroughly
41. More equations
42. Basic knowledge of how finance works.
43. Cover the entire spectrum of accounting so students can be prepared for everything.
44. Enforce how important it is to understand all steps to a problem
45. I think they should integrate current (in the news) happenings within the field and historical happenings
46. Better study habits
47. Make students understand what they're doing instead of memorizing. Be organized.
48. Start with some accounting history, explain all the groups and what the opinions are GAAP do in accounting.
49. More homework – Real world problems – applications
50. Focus on business writing
51. Make sure that students know the fundamentals. Don't move on until they do.
52. Spend time on the importance of learning the basic debit/credit relationship and how they are used.
53. Ethics and basic accounting skills
54. Teach more about the understanding of accounting

Continued: What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes?

55. To teach more in-depth
56. Don't teach them to just solve accounting problems like they are math problems. They need to be able to fully comprehend the material at hand.
57. Teach students more about how each journal entry affects final financial statements.
58. Do more exercises. Don't focus too much on definitions but more on what concepts mean and what they do for business.
59. Make them read business news, interpret stock.
60. I believe teachers need to challenge students.
61. Give them conceptual problems as well as calculations.
62. Try to get students interested in accounting by showing the real life effects. Relate the accounting to any school shops they may run selling school merchandise.
63. Teach students to analyze and not just memorize.
64. Explore a little about each subject so that students exploring different careers in business have some background of economics, accounting, marketing, finance, etc.
65. Get them familiar with the most common financial statements and what they say in general about a firm. (IS & BS)
66. More real world scenarios and less textbook memorization.
67. Go slow, in detail. Income statements – knowing that and the balance sheet could be an advantage when entering college.
68. Understand principles
69. Give out problems and go over them in class. Also, group work always reinforces skills and it helps you learn when you discuss the problem.
70. More excel work on computers.
71. The basics of accounting.
72. Make sure the student knows and understands the basics of accounting.
73. Give out homework.
74. Give real life examples. Go into detail the effects of transactions have on the accounts.
75. Give them more "real-world" problems.
76. Advise students to take accounting right after high school while skills are still fresh.
77. Mandatory Accounting 1
78. More rules, homework.
79. A complete knowledge of basic accounting principles.
80. Assign more homework.
81. Organization/better listening skills
82. More situational examples where they can put formal knowledge into practical situations.
83. Logic behind the "how to" skills.
84. Let them do work independently with out constant help; more group work. Cover more topics. Spend less time on stock market games.
85. Plymouth/Canton had good accounting classes.
86. Introduce more real life situations to the material being taught.
87. Include more research, review more financial statements and include more economics classes.
88. Emphasize real world concepts of accounting. Also talk in detail about the statement and learn to explain them in a way that students can understand the statements.
89. Teach business communication skills. Almost everyone here at Walsh seems to have a hard time with these classes.
90. Go beyond bookkeeping

Continued: What advice would you give to high school business teachers that would help them better prepare their high school students for college accounting classes?

91. More accounting, less general business
92. Just more accounting formulas instead of concepts.
93. Get them ready for the actual numbers
94. Use problem solving over dry facts.
95. Teach a section on basic accounting.
96. Teach at least basics, to have some foundational knowledge.
97. Drill more of the basics. Don't get into numbers because they'll do that later.
98. Teach basic math
99. Look at local college accounting class
100. Offer many different ways to solve a problem.
101. Problem solving techniques and algebra
102. Focus less on bookkeeping and more on other principles
103. Make them think. Don't just have equations memorized.
104. Focus less on debit/credit and more on the accrual basics of accounting.
105. Introduce accounting and the basics of it and possibly ways in which one can study for accounting – different methods.
107. Overview of topics
108. Teach them equations
109. Remember the visual learning
110. I don't really know because I have nothing to compare it to.
111. Focus on a very step to step explanation of things and why they are done, not just the formulas for them.
112. More hands on stuff.
113. Less debits and credits
114. Be exciting
115. My accounting class in high school focused on more bookkeeping than the other things I'm learning in 203.
116. Give real life situations & analyze
117. Teach some managerial accounting in addition to financial
118. Have business teachers check home work.

8. Did you graduate from a public or private high school?

**Public 101   Private 114**

9. What size high school did you graduate from?

**70 Class A**

**46 Class B**

**46 Class C**

**6 Class D**

**30 Other**

10. What is your ethnic background?

**192 White/Caucasion**

**1 Half white and half Hispanic/Latino**

**2 African American**

**2 American Indian**

**3 Mideastern**

**15 Other**

11. What is your gender?

**142 Male      72 Female**

12. Are you a student member of the MACPA?

**27 Yes      177 No**

Note: 40 of the students who responded to the survey provided email address to get additional information on MACPA membership.

## **Conclusion**

Like all survey data, this resultant information implies both opportunities and challenges. Documenting comments from 233 college students yields specific information that can be used by Michigan high school teachers to enhance their classroom curriculum.

Specifically, business teachers need to incorporate hands-on instruction that teaches practical skills. Additionally their students will benefit by maintaining classroom relevance to real world business and accounting operations and by bringing in professionals from those areas currently functioning in the discipline area being covered in the classroom.

Teachers can take advantage of free curriculum-enhancing materials that are widely available, including the CPA Information Pack, created by the American Institute of Certified Public Accountants. In addition, MACPA will provide CPAs and accounting professionals for classroom presentations.